

§ 24.47

application on IRS Form SS-4 will be filed on or before the seventh day after the date on which the first return is filed.

(c) Each taxpayer shall make application for and be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file a tax return under the provisions of this part. (Pub. L. 87-397, 75 Stat. 828, as amended (26 U.S.C. 6109))

(Approved by the Office of Management and Budget under control number 1512-0492)

§ 24.47 Execution of IRS Form SS-4.

(a) *Preparation.* The application on IRS Form SS-4, together with any supplementary statement, will be prepared in accordance with the form instructions and applicable regulations. The application will be filed with the director of the internal revenue service center as instructed on the Form SS-4.

(b) *Signature.* The application will be signed by:

(1) The individual, if the taxpayer is an individual; or,

(2) The president, vice president, other principal officer, or other person authorized to sign, if the taxpayer is a corporation; or,

(3) A responsible and duly authorized member or officer having knowledge of its affairs, if the taxpayer is a partnership or other unincorporated organization; or,

(4) The fiduciary, if the taxpayer is a trust or estate. (Pub. L. 87-397, 75 Stat. 828, as amended (26 U.S.C. 6109))

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DEALER REGISTRATION AND RECORDKEEPING

§ 24.50 [Reserved]

§ 24.51 Definitions.

For purposes of §§ 24.52 through 24.54 of this part, the following terms have the meanings indicated:

Dealer. A person who sells, or offers for sale, any alcohol product (distilled spirits, wines, and/or beer) fit for beverage use.

Retail dealer in liquors. A dealer who sells, or offers for sale, distilled spirits,

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wines, or beer to any person other than a dealer.

Wholesale dealer in liquors. A dealer who sells, or offers for sale, distilled spirits, wines, or beer to another dealer.

(26 U.S.C. 5121, 5122)

[T.D. TTB-79, 74 FR 37404, July 28, 2009]

§ 24.52 Dealer registration.

Every proprietor who sells or offers for sale any alcohol product (distilled spirits, wines, or beer) fit for beverage use must register as a dealer in accordance with part 31 of this chapter. However, the proprietor's application to establish and operate a bonded wine premises or taxpaid wine bottling house filed under subpart D of this part, and approval of that application by the appropriate TTB officer, will constitute the proprietor's registration as a dealer at the approved bonded or taxpaid wine premises. Every proprietor registered as a dealer under this section will be classified as a wholesale dealer in liquors (see § 31.32 of this chapter) and as such may also operate as a retail dealer in liquors without additional registration. Registration covers all sales from the same location, including sales of spirits, beer, or other proprietors' wine. As provided in § 31.52 of this chapter, the proprietor is subject to no additional registration for making sales of wine or beer at the customer's place of business. Otherwise, a proprietor who conducts business as a dealer at a location other than the bonded wine premises or taxpaid wine bottling house must register and keep records in accordance with part 31 of this chapter.

(26 U.S.C. 5124)

[T.D. TTB-79, 74 FR 37404, July 28, 2009]

§ 24.53 Amending the dealer registration.

Every proprietor registered as a dealer under § 24.52 must maintain a current and accurate application file under subpart D of this part. Whenever there is a change to any of the information provided in the proprietor's approved application, the proprietor must amend the application within the time period specified in subpart D of this part. An amendment of the proprietor's

wine premises approved application will also amend the proprietor's dealer registration under §24.52. The proprietor's dealer registration will also terminate when wine operations authorized under this part terminate.

(26 U.S.C. 5124)

[T.D. TTB-79, 74 FR 37404, July 28, 2009]

§ 24.54 Dealer records.

Every dealer is required to maintain records of transactions. Wine transactions that appear in the records required by subpart O of this part will meet the proprietor's recordkeeping requirements as a dealer. For other transactions not covered in the wine premises records, such as retail sales of distilled spirits or beer in a restaurant at the wine premises, or operations as a wholesale dealer in distilled spirits or beer, the proprietor must keep the records specified for dealers in part 31 of this chapter.

(26 U.S.C. 5121, 5122, 5123)

[T.D. TTB-79, 74 FR 37404, July 28, 2009]

ASSESSMENTS

§ 24.60 General.

Where the appropriate TTB officer determines by examination of records, inventories, or otherwise that the proprietor has incurred liability for the tax on wine, distilled spirits, or special (occupational) tax, and the proprietor does not pay the tax upon notification of the liability, the tax will be assessed. (August 16, 1954, Ch. 736, 68A Stat. 767, as amended (26 U.S.C. 6201))

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[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-409, 64 FR 13683, Mar. 22, 1999]

§ 24.61 Assessment of tax.

When wine or spirits in bond are lost or destroyed (except wine or spirits on which the tax is not collectible by reason of the provisions of 26 U.S.C. 5008 or 26 U.S.C. 5370, as applicable) and the proprietor or other person liable for the tax on the wine or spirits fails to file a claim when required pursuant to §24.29 or when the claim is denied, the tax will be assessed. In any case where

wine is produced, imported, or received otherwise than as authorized by law, or where wine or spirits are removed, possessed, or knowingly used in violation of applicable law, or volatile fruit-flavor concentrate is sold, transported, or used in violation of law, the tax will be assessed. (Sec. 201, Pub. L. 85-859, 72 Stat. 1314, as amended, 1323, as amended, 1332, as amended, 1335, as amended, 1381, as amended, 1387, as amended, 1392, as amended (26 U.S.C. 5001, 5008, 5043, 5061, 5370, 5391, 5512))

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§ 24.62 Notice.

If an investigation or an examination of records discloses that liability for the tax on wine or distilled spirits, or special (occupational) tax has been incurred by the proprietor, the appropriate TTB officer will notify the proprietor by letter of the basis and the amount of the proposed assessment in order to afford the proprietor an opportunity to submit a protest, with supporting evidence, within 45 days, or to request a conference with regard to the tax liability. However, if collection of the tax liability may be jeopardized by a delay, the appropriate TTB officer may take immediate jeopardy assessment action pursuant to 26 U.S.C. 6861. (Sec. 201, Pub. L. 85-859, 72 Stat. 1323, as amended, 1381, as amended (26 U.S.C. 5008, 5370, 6862))

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[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-409, 64 FR 13683, Mar. 22, 1999]

CLAIMS

§ 24.65 Claims for wine or spirits lost or destroyed in bond.

(a) *Claim for remission of tax on spirits.* All claims for remission of tax required by this part, relating to the loss or destruction of spirits in bond, will be filed with the appropriate TTB officer within 30 days of discovery of the loss. A claim filed under this paragraph will set forth the following information:

(1) The name, registry number, and location of the distilled spirits plant which produced the spirits;